

**COMPANY REGISTRATION NUMBER: 07217418**

**CHARITY REGISTRATION NUMBER: 1137059**

**Darlington Area Churches Youth Ministry**

**Unaudited Financial Statements**

**For the Year Ending**

**30 April 2023**

# Darlington Area Churches Youth Ministry

## Financial Statements

Year Ended 30 April 2023

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# **Darlington Area Churches Youth Ministry**

## **Trustees' Annual Report (Incorporating the Director's Report)**

### **Year Ended 30 April 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 April 2023 .

### **Activities and Achievements During the Year**

#### **The Listening Post**

The Listening Post is a Darlington community and school-based listening and mentoring service, providing one-to-one 'listening' time and/or mentoring for young people. It was established in 2017 as an expression of Christian care in action.

During the academic year ending July 2022 we facilitated over 1,800 listening sessions across Darlington for 208 students.

These appointments took place in Carmel College, Houghton Academy, Hummersknott Academy, Hurworth Academy, Longfield Academy, Polam Hall School, Queen Elizabeth Sixth Form College, St Aidan's CofE Academy, and Wyvern Academy. Sessions also took place at Primary Healthcare Darlington (A central multi-purpose venue for health and care activities for the population of Darlington and surrounding area).

Over the last 12 months issues that have arisen for our young people are wide ranging. Areas include toxic family dynamics; general family relationships; historic eating disorders; suicidal thoughts; pressure from expectations of academic achievements; friendship breakdowns; gender identity; low mood and fatigue; bullying (some historic, some online); sexuality; managing college/school work and life; living and managing over-thinking and associated anxiety; illness within family; cost of living crisis; impact of ADHD; self-loathing; issues relating to sleep patterns; impact of historic sexual abuse and boyfriend / girlfriend issues.

The difference these sessions make for each young person is significant,,

"Attending the Listening Post has been really positive, being able to speak my mind without the fear of being judged has helped me feel less stressed. I came with anxieties about my family and exams. Simply being able to get things off my chest has made me happier. It has been so helpful" - Secondary School Student.

"The best thing about the Listening Post has been being in a place comfortable enough to talk about my problems. It has been a place to turn to, it has helped me deal and cope with situations I'd might not otherwise be able to. Being able to talk to someone has definitely helped me. I am so glad this service is available. I would give it '5 stars!'" - Secondary School Student.

"When I first came to the Listening Post, I was tearful all the time, had issues with one of my parents and I was generally unhappy with life, it was just doom and gloom. The Listening Post gave me a place to talk about 'anything'. Being able to unburden myself once a week has helped me. I am handling life much better. I am not as tearful, and I feel happier" - Secondary School Student.

"I get listened to; the Listening Post is the only place in my life where that happens" - Secondary School Student.

"I am thankful to my Listener for giving me a place where I could be open and comfortable with someone about my issues and mental health struggles. I had accessed other services but for me this was so much better because my Listener listened, I had the freedom to talk about anything with them. I set the agenda. When I began to attend the Listening Post, it was because I felt overwhelmed by life and school, I was struggling with anxiety and was uncertain about my identity. The Listening Post has helped me to accept myself, it has helped me to talk about and have conversations about my issues and feeling and I don't feel as bad all the time. Thank you" - Secondary School Student.

"I wanted to be able to talk to someone who wasn't family or a friend, as I felt nobody was listening to me. The Listening Post has been a safe space, with no judgement. I have been able to speak about how I have been feeling, as well as being able to laugh at silly stuff. It has been a nice experience for me. I feel a lot less angry, and more calm having been able to talk" - Secondary School Student.

Referrals have come from a wide variety of sources including GP surgeries, social workers, youth workers, parents, teachers, CAMHS, Family Support/Early Help and the young people themselves.

One of the key strengths of the Listening Post is that we are not prescriptive on the number of sessions we offer in support of a young person. So, listening sessions have been offered on a short, medium, and long-term basis - dependent upon the individual needs of each young person.

In conjunction with Darlington College in May 2022, we ran a Level 2 Effective Listening Course; as a result of this course we recruited 8 new listeners who started volunteering with the Listening Post in September 2022.

### **Hurworth Youth Project (HYP)**

DACYM have been involved in the running of youth activities in Hurworth, in partnership with All Saints Church, for nearly 15 years. These activities come under the banner of Hurworth Youth Project and include the Friday Night Hang-Out, Friday Night Drop-In and Friday Night Walk-About.

The Friday Night Drop-In is a long-established fixture in Hurworth, and it was originally set-up in response to the numbers of young people (secondary school age) hanging around in Hurworth on a Friday evening. Over the past 15 years, well in excess of 1000 young people have attended sessions at the drop-in. Attendances bloomed this year with a number of young people making the transition from the Hang-Out to the Drop-In.

The Drop-In's younger sibling the Friday Night Hang-Out started as a monthly activity about seven years ago. Following the COVID lockdown we decided to make it weekly, and it very quickly became increasingly popular with between 40 - 50 primary school children attending each week. Attendances have been strong throughout the year.

The Friday Night Hang-Out and Friday Night Drop-In take place in All Saint's Church.

The Friday Night Walk-About is our detached youth work which started during COVID and involves engaging with young people hanging around the village usually in meaningful conversations and activities. This work has continued throughout the year, albeit in a low-key capacity.

### **Polam Hall School Chaplaincy Project**

In September 2022, in partnership with a local church and a grant making trust DACYM were able to employ a Chaplain to work in Polam Hall School. The purpose of the role is to provide spiritual guidance, pastoral care, and support to the school community. Since September our Chaplain has been involved in all aspects of the life of both the Primary and Secondary schools. This has included leading and/or participating in the following: -

Queen's Memorial Service Harvest Festival

Remembrance Service Interfaith Dialogue Week

Christmas and Advent activities and services Children's Mental Health Week

Prayer / Reflection activities Easter

Pastoral student of students Celebration Assemblies

Leading weekly in school activities Response to world events

The work of our Chaplain has been recognised by the students, being nominated twice for an ABCD Award (Above and Beyond the Call of Duty) for the support being offered to students. Staff have also appreciated what the role of Chaplain can bring to a school community.,

"The Chaplain has really helped children who struggle with friendships at playtime. They have worked closely with girls in a family who lost their mum this year. The assemblies have been a revelation, with tricky topics addressed perfectly. They are excellent." - Staff Member

"The Chaplain has offered support and guidance to a wide range of children in school. They have supported them with a range of issues and been a listening ear, friendly face, and comfort to all. They have led whole school assemblies where they have shared important messages with children including how to develop as individuals and to become more rounded, considerate members of our community. Thank you for all you have done!" - Staff Member

## **Lunchtime/After School Clubs & Activities**

Queen Elizabeth Sixth Form Drop-In - for the second consecutive academic year in partnership with Holy Trinity Church we have run a drop-in café facility for students from the Queen Elizabeth Sixth Form College on a Monday lunchtime. Attendances fluctuated over the year, but soon developed a core group of students each Monday lunchtime.

Longfield Academy 7-UP Club & INSPIRE - In September 2022 we launched 7-UP, an after-school club for those students who had just started secondary school. Initially it was only going to run until October half-term to help students settle into secondary school and enable them to make new friends. The club consisted of games, activities, and a relevant short talk / reflection. Due to the popularity of the club, it was extended to Christmas. INSPIRE: We had been running an RE lunchtime club at Longfield for over 10 years but due to changes to the school day and the introduction of staggered lunchtimes for different year groups, INSPIRE had to move to after-school. We relaunched INSPIRE in January 2023, following the conclusion of 7-UP. We attracted a core group of students who attended weekly, helped set the programme and gave presentations on people and issues that mattered to them.

Mr Andrew Brown, Head of RE at Longfield says,, 7UP quickly became one of the most popular clubs in Longfield. It was well attended by many Year 7 pupils and it helped greatly with Year 7 transition. Pupils were able to make friends and integrate into the school. There was also some really important input from some of our Y10s who helped out with running the games.

When we moved the focus to INSPIRE some students who attended 7UP for the social element didn't make the switch. However, a core group of students whose speaking and (more importantly) listening skills improved massively as the year went on. Pupils gave their own presentations on topics of their own choice, including Poverty, Organ Donation, the Education System, Gay Rights, Taylor Swift, and Aliens. Pupils matured massively from all shouting and talking over each other without much focus, to being able to hold "Question and Answer" sessions and debates with a polite and respectful manner.

I am looking forward to next year when this core group of students will be able to help us run another 7UP and further develop their social and leadership skills.

## **Assemblies and Church Visits**

DACYM continue to assist schools by helping with the provision of assemblies (or collective worship) throughout the academic year, and special times of seasons such as Christmas and Easter.

In our Listening Post capacity, assemblies about Mental Health and Wellbeing were given as part of World Mental Health Day to each year group at Hurworth Academy in October 2022.

As DACYM we delivered Harvest, Advent/Christmas, Fairtrade, and Easter assemblies into Hummersknott Academy, some of which were extended assemblies at 45 minutes long.

Cathryn Johnson, RE Teacher at Hummersknott says,, Martin Stand, DACYM's Project Director, has provided four assemblies at Hummersknott Academy this academic year: Harvest, Christmas, Fair-Trade and Easter.

All of these assemblies have been of a quality second to none. They are engaging, thought-provoking, thoroughly well planned and with a clear moral message. Students really enjoy the assemblies and will often talk about them afterwards. This is only due to the time and effort put into preparing them. We can't wait to have Martin back at the academy in the next academic year. During this financial year it was not possible to facilitate school visits to local churches, but it is something we hope to recommence again in due course.

## **Residentials & Special Activities**

DACYM normally organise and run a number of special activities and residentials during the year, including our annual, 'Breathe Youth Retreat' and 'Quest Weekends'

We were able to run a Quest Weekend in September 2022. Quest is for younger students and is held at Marrick Priory, near Richmond. Children, from Years 5, 6 and 7, enjoyed a variety of outdoor activities including abseiling, rock climbing, night-walk, leap of faith and the low ropes course. As part of the weekend, short reflection times were held in the chapel. Quest is scheduled to run again in September 2023.

Breathe Youth Retreat remains on hiatus until at least 2024.

## **Conclusion**

The period of May 2022 to April 2023 has been one of continuing to respond to the ever-changing world around us, facilitating support for hundreds of young people whilst also continuing to develop other aspects of work in schools, local communities, and churches. We are grateful for those who have continued to support the work of Darlington Area Churches Youth Ministry, whether that be financially, or by being a volunteer for the Listening Post and/or Hurworth Youth Project. Without such support the vital work undertaken would not have been possible.

## **Financial Review**

Income for the year totalled £77,639 (2022 - £61,032) of which £49,872 (2022 - £29,594) was restricted. Expenditure totalled £77,762 (2022 - £67,141) of which £47,012 (2022 - £36,666) was restricted. The overall deficit of £123 (2022 - £6,109) comprised a deficit of £1,183 (2022 - surplus of £963) on unrestricted funds and a surplus of £1,060 (2022 - deficit of £7,072) on restricted funds. At 30th April 2023 net assets totalled £46,262 (2022 - £46,385) of which £15,955 (2022 - £14,895) was held in restricted funds and £30,307 (2022 - £31,490) in unrestricted funds. The Trustees consider the current financial position to be stable.

## **Principal Funding Sources**

The principal sources of funding are from private individuals, local churches, personal support and service level agreements. Personal support is a long standing commitment by individuals providing funding for salary costs of particular named members of staff. We also received funding from Charitable Trusts, aimed specifically at the Listening Post. The Charity will aim to carry out additional fund raising events each year. We wish to thank funders and donors for their continued support enabling DACYM to impact the lives of young people

## **Investment Policy**

The Charity does not have an investment policy at the current time; it is purely a case of ensuring that income is greater than expenditure.

## **Reserves Policy**

The management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The reserves are needed to meet the working capital requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity. At 30 April 2023 there were restricted funds held in the amount of £15,955 principally restricted for use on the Hurworth Youth Project and the Listening Post.

## **Aims and Objectives of Dacym**

Darlington Area Churches Youth Ministry (DACYM) works from an inclusive Christian value base, using the principles and practices of informal education and community development. Through this work, DACYM aims to transform the lives of young people educationally, socially, and spiritually, empowering them to achieve their full potential. DACYM supports both community and church-based youth work activities.

Our activities continue to make a positive impact on the lives of the young people we have had the privilege to work with during this accounting period.

## **Structure, Governance and Management**

### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2010 and registered as a charity on 26 July 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

### **Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts. Rev Colin Jay, Trish Raeburn-Prouse, Amanda Meeks, Tim Evans and Emily Carling retire by rotation and, being eligible, offer themselves for re-election. During the year we have augmented our experience, skills and support with the recruitment of 2 new trustees, Charles Miller and Claire Hunter.

### **Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register is to be established and updated regularly. Procedures re Health & Safety etc are to be periodically reviewed to ensure that they continue to meet the needs of the charity.

### **Organisational Structure**

The charity has a management committee who meet approximately five to six times a year and are responsible for the strategic direction and policy of the charity. Owing to the restrictions placed on travel, the committee met 6 times during 2020/21 via video conference to maintain business continuity and contact with staff.

### **Public Benefit**

Our main activities and who we help are described in other parts of the trustees' report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the charity.



## Reference and Administrative Details

<b>Registered charity name</b>	Darlington Area Churches Youth Ministry	
<b>Charity registration number</b>		1137059
<b>Company registration number</b>		07217418
<b>Principal office and registered office</b>	The DACYM Office Elm Ridge Methodist Church Carmel Road South Darlington County Durham DL3 8DJ	

## The Trustees

Rev D Bage  
Ms T Raeburn-Prouse  
Ms A Meeks  
Rev C Jay  
Mr T Evans (Chair)  
Mrs E Carling  
Mr C E Miller (Treasurer)  
Ms C L Hunter

## Independent Examiner

Jane Ascroft FCA MA (Cantab)  
Enterprise House  
Harmire Enterprise Park  
Barnard Castle  
County Durham  
DL12 8XT

## Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 December 2023 and signed on behalf of the board of trustees by:

Mr T Evans (Chair)

Trustee

# Darlington Area Churches Youth Ministry

## Independent Examiner's Report to the Trustees of Darlington Area Churches Youth Ministry

### Year Ended 30 April 2023

I report to the trustees on my examination of the financial statements of Darlington Area Churches Youth Ministry ('the charity') for the year ended 30 April 2023.

### Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. **Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jane Ascroft FCA MA (Cantab) Independent Examiner

Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT

24 December 2023

# Darlington Area Churches Youth Ministry

## Statement of Financial Activities

(including income and expenditure account)

Year Ended 30 April 2023

	Note	2023			2022
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	27,742	29,250	56,992	45,130
Charitable activities	6	–	12,987	12,987	13,677
Other trading activities	7	–	7,635	7,635	2,151
Investment income	8	25	–	25	6
Other income	9	–	–	–	68
		-----	-----	-----	-----
<b>Total income</b>		27,767	49,872	77,639	61,032
		-----	-----	-----	-----
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	2,476	–	2,476	2,798
Costs of other trading activities	11	–	3,359	3,359	854
Expenditure on charitable activities	12,13	28,274	43,653	71,927	63,489
		-----	-----	-----	-----
<b>Total expenditure</b>		30,750	47,012	77,762	67,141
		-----	-----	-----	-----
<b>Net expenditure</b>		(2,983)	2,860	(123)	(6,109)
		-----	-----	-----	-----
Transfers between funds		1,800	(1,800)	–	–
		-----	-----	-----	-----
<b>Net movement in funds</b>		(1,183)	1,060	(123)	(6,109)
		-----	-----	-----	-----
<b>Reconciliation of funds</b>					
Total funds brought forward		31,490	14,895	46,385	52,494
		-----	-----	-----	-----
<b>Total funds carried forward</b>		30,307	15,955	46,262	46,385
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The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# Darlington Area Churches Youth Ministry

## Statement of Financial Position

30 April 2023

		2023	2022
	Note	£	£
<b>Fixed Assets</b>			
Tangible fixed assets	19	1,117	1,489
<b>Current Assets</b>			
Stocks	20	150	250
Debtors	21	6,349	7,523
Cash at bank and in hand		40,646	39,711
		47,145	47,484
<b>Creditors: amounts falling due within one year</b>	22	2,000	2,588
<b>Net Current Assets</b>		45,145	44,896
<b>Total Assets Less Current Liabilities</b>		46,262	46,385
<b>Net Assets</b>		46,262	46,385
<b>Funds of the Charity</b>			
Restricted funds		15,955	14,895
Unrestricted funds		30,307	31,490
<b>Total charity funds</b>	24	46,262	46,385

For the year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 December 2023 , and are signed on behalf of the board by:

Mr T Evans (Chair)

Trustee

# Darlington Area Churches Youth Ministry

## Notes to the Financial Statements

**Year Ended 30 April 2023**

### **1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The DACYM Office, Elm Ridge Methodist Church, Carmel Road South, Darlington, County Durham, DL3 8DJ.

### **2. Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting Policies**

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity. The entity is a Public Benefit Entity.

#### **Going Concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### **Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity. Designated funds are unrestricted funds earmarked by the trustees for specific purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

## **Income**

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market. Investment income is included when receivable. Income from charitable trading activity is accounted for when earned. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

## **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

## **Tangible Assets**

All fixed assets are initially recorded at cost.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
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### **Impairment of Fixed Assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

### **Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

### **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

## Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## 4. Limited by Guarantee

The company is limited by guarantee. At 30th April 2023 there were 8 members each of whom had undertaken to contribute an amount not exceeding £10 in the event of a winding up.

## 5. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
<b>Donations</b>			
General donations	19,981	4,264	24,245
Donations from churches	4,800	960	5,760
Gift aid	2,961	26	2,987
<b>Grants</b>			
Hurworth Parish Council	–	–	–
Hurworth Rogers Trust	–	–	–
Chaplaincy Fund	–	18,000	18,000
Stay Well fund	–	5,000	5,000
Hospital of God	–	1,000	1,000
	27,742	29,250	56,992
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Donations</b>			
General donations	22,501	8,765	31,266
Donations from churches	5,435	494	5,929
Gift aid	3,488	147	3,635
<b>Grants</b>			
Hurworth Parish Council	–	300	300
Hurworth Rogers Trust	–	4,000	4,000
Chaplaincy Fund	–	–	–
Stay Well fund	–	–	–
Hospital of God	–	–	–
	31,424	13,706	45,130



## 6. Charitable Activities

	Restricted Funds	<b>Total Funds</b> <b>2023</b>	Restricted Funds	Total Funds
	£	£	£	£
Service level agreements	8,717	<b>8,717</b>	12,377	12,377
Group activities	4,270	<b>4,270</b>	1,300	1,300
	12,987	<b>12,987</b>	13,677	13,677

## 7. Other Trading Activities

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b> <b>2023</b>
	£	£	£
Subscriptions	–	2,365	<b>2,365</b>
Fundraising income	–	788	<b>788</b>
Shop income	–	4,482	<b>4,482</b>
	–	7,635	<b>7,635</b>

  

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Subscriptions	8	607	615
Fundraising income	–	395	395
Shop income	–	1,141	1,141
	8	2,143	2,151

## 8. Investment Income

	Unrestricted Funds	<b>Total Funds</b> <b>2023</b>	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	25	<b>25</b>	6	6

## 9. Other Income

	Restricted Funds	<b>Total Funds</b> <b>2023</b>	Restricted Funds	Total Funds
	£	£	£	£
HMRC Job Retention Scheme	–	–	68	68

## 10. Costs of Raising Donations and Legacies

	Unrestricted Funds	<b>Total Funds</b> <b>2023</b>	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of raising donations and legacies - Donations	2,476	<b>2,476</b>	2,798	2,798

## 11. Costs of Other Trading Activities

	Restricted Funds	<b>Total Funds</b> <b>2023</b>	Restricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities - Shop costs	3,359	<b>3,359</b>	854	854

## 12. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of charitable activities (see page 19)	28,274	43,653	71,927
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of charitable activities (see page 19)	27,677	35,812	63,489
	-----	-----	-----

## 13. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Costs of charitable activities (see page 19)	71,927	71,927	63,489
	-----	-----	-----

## 14. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	372	429
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## 15. Independent Examination Fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600
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## 16. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	62,449	56,428
Social security costs	—	124
Employer contributions to pension plans	1,195	1,056
	-----	-----
	63,644	57,608
	-----	-----

The average head count of employees during the year was 3 (2022: 3 ). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of project staff	3	3
	---	---

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 17. Trustee Remuneration and Expenses

No trustees received either remuneration or expenses during the year (2021 - Nil).

## 18. Transfers Between Funds

During the year £1,800 (2022 - £Nil) was transferred from the Polam Hall fund to general funds in respect of management fees.

## 19. Tangible Fixed Assets

	Equipment £	Total £
<b>Cost</b>		
At 1 May 2022 and 30 April 2023	3,545	3,545
	-----	-----
<b>Depreciation</b>		
At 1 May 2022	2,056	2,056
Charge for the year	372	372
	-----	-----
At 30 April 2023	2,428	2,428
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<b>Carrying amount</b>		
At 30 April 2023	1,117	1,117
	-----	-----
At 30 April 2022	1,489	1,489
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## 20. Stocks

	2023 £	2022 £
Raw materials and consumables	150	250
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## 21. Debtors

	2023 £	2022 £
Trade debtors	2,973	3,750
Prepayments and accrued income	425	—
Accrued income	—	125
Other debtors	2,951	3,648
	-----	-----
	6,349	7,523
	-----	-----

## 22. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	540	1,244
Accruals and deferred income	821	600
Social security and other taxes	639	744
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	2,000	2,588
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## 23. Pensions and Other Post Retirement Benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £ 1,195 (2022: £ 1,056 ).

## 24. Analysis of Charitable Funds

### Unrestricted funds

	At 1 May 2022	Income	Expenditure	Transfers	At 30 April 2023
	£	£	£	£	£
General funds	31,490	27,767	(30,750)	1,800	30,307
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	At 1 May 2021	Income	Expenditure	Transfers	At 30 April 2022
	£	£	£	£	£
General funds	30,527	31,438	(30,475)	–	31,490
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### Restricted funds

	At 1 May 2022	Income	Expenditure	Transfers	At 30 April 2023
	£	£	£	£	£
Hurworth Youth Project	7,092	–	–	–	7,092
Breathe	3,699	1,300	(200)	–	4,799
Listening Post	4,104	19,795	(29,008)	–	(5,109)
HYP	–	7,807	(6,928)	–	879
Polam Hall	–	18,000	(7,423)	(1,800)	8,777
Quest	–	2,970	(3,453)	–	(483)
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	14,895	49,872	(47,012)	(1,800)	15,955
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	At 1 May 2021	Income	Expenditure	Transfers	At 30 April 2022
	£	£	£	£	£
Hurworth Youth Project	9,799	2,896	(5,603)	–	7,092
Breathe	3,555	1,300	(1,156)	–	3,699
Listening Post	8,613	25,398	(29,907)	–	4,104
HYP	–	–	–	–	–
Polam Hall	–	–	–	–	–
Quest	–	–	–	–	–
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	21,967	29,594	(36,666)	–	14,895
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The Listening Post is funded by a grant from County Durham Community Foundation, a donation from Mercers Trust, a service level agreement with Queen Elizabeth Sixth Form College and donations.

Breathe is funded by donations and group activities.

The Hurworth Youth project is funded by grants from the Hurworth Parish Council and the Hurworth Rogers Trust.

## 25. Analysis of Net Assets Between Funds

	Unrestricted Funds		Total Funds
	2023	2023	2023
	£	£	£
Tangible fixed assets	1,117	–	1,117
Current assets	31,190	15,955	47,145
Creditors less than 1 year	(2,000)	–	(2,000)
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<b>Net assets</b>	<b>30,307</b>	<b>15,955</b>	<b>46,262</b>
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	Unrestricted Funds		Total Funds
	2022	2022	2022
	£	£	£
Tangible fixed assets	1,489	–	1,489
Current assets	32,589	14,895	47,484
Creditors less than 1 year	(2,588)	–	(2,588)
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<b>Net assets</b>	<b>31,490</b>	<b>14,895</b>	<b>46,385</b>
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